

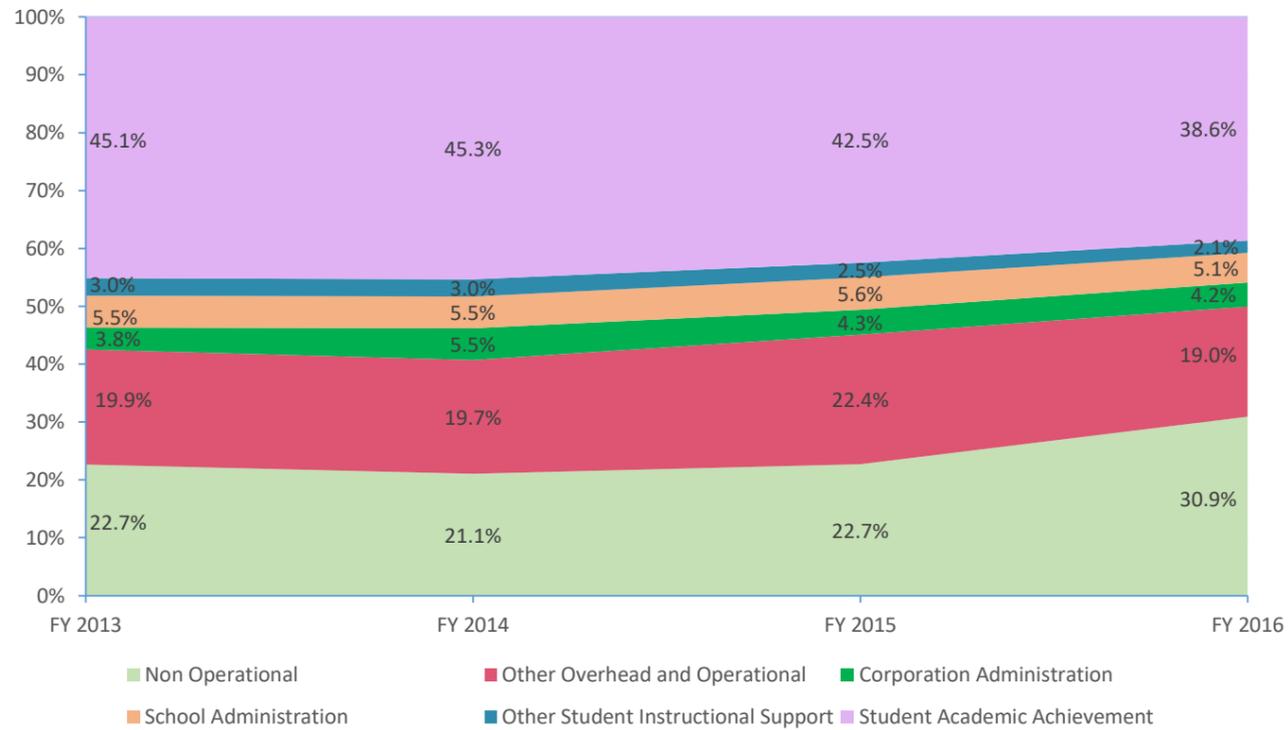
School Corporation Expenditures by Account
Biannual Financial Report Data
Shelby Eastern Schools (7285)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,951,846	51.4%	\$6,929,132	42.1%	\$6,711,482	45.1%	\$6,646,541	45.3%	\$5,946,807	42.5%	\$5,696,136	38.6%
Student Instructional Support	\$913,651	5.9%	\$991,608	6.0%	\$1,270,430	8.5%	\$1,239,247	8.5%	\$1,137,669	8.1%	\$1,069,279	7.3%
Total	\$8,865,497	57.3%	\$7,920,740	48.2%	\$7,981,912	53.7%	\$7,885,788	53.8%	\$7,084,476	50.6%	\$6,765,415	45.9%

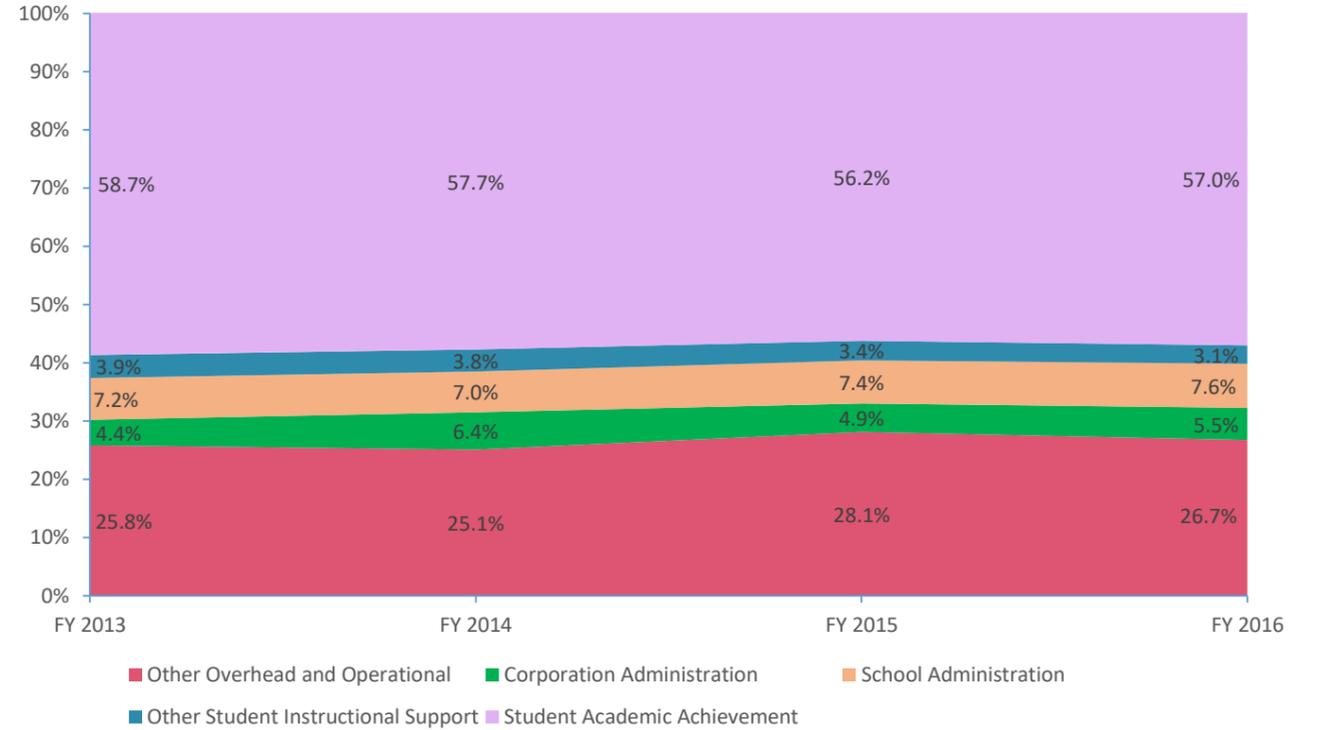
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,021,609	19.5%	\$3,344,492	20.3%	\$3,520,724	23.7%	\$3,686,543	25.1%	\$3,738,185	26.7%	\$3,419,071	23.2%
Non Operational	\$3,572,758	23.1%	\$5,174,634	31.5%	\$3,368,557	22.7%	\$3,086,022	21.1%	\$3,179,747	22.7%	\$4,558,288	30.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,594,367	42.7%	\$8,519,126	51.8%	\$6,889,281	46.3%	\$6,772,565	46.2%	\$6,917,931	49.4%	\$7,977,360	54.1%

Grand Total	\$15,459,864	\$16,439,866	\$14,871,193	\$14,658,353	\$14,002,407	\$14,742,774
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Shelby Eastern Schools (7285)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$43,362	\$277,352	\$273,829	NA	531.5%	-1.3%
11100	Regular Programs	Elementary	\$2,149,682	\$2,504,513	\$1,882,498	\$1,778,077	-17.3%	-29.0%	-5.5%
11300	Regular Programs	High School	\$2,652,285	\$2,806,400	\$2,358,991	\$2,312,016	-12.8%	-17.6%	-2.0%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$52,703	\$65,720	\$75,708	NA	43.7%	15.2%
11410	Regular Programs	Vocational Education - Agriculture A	\$0	\$0	\$40,736	\$32,203	NA	NA	-20.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$0	\$0	\$38,358	\$28,526	NA	NA	-25.6%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$1,404	\$0	\$0	\$0	-100.0%	NA	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$0	\$0	\$2,584	\$242	NA	NA	-90.6%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$5,720	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$46,809	\$29,354	\$34,025	NA	-27.3%	15.9%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$457,274	\$445,079	NA	NA	-2.7%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$190,735	\$189,476	NA	NA	-0.7%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$89,965	\$95,930	NA	NA	6.6%
12350	Special Programs	Physical Impairment - Homebound	\$422	\$1,461	\$475	\$0	-100.0%	-100.0%	-100.0%
12520	Special Programs	Culturally Different - Compensatory	\$0	\$10,178	\$0	\$0	NA	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$6,248	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$0	\$33,974	\$76,492	\$59,866	NA	76.2%	-21.7%
12900	Special Programs	Other Special Programs	\$66	\$6,260	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$5,077	\$1,780	NA	NA	-64.9%
14300	Summer School Programs	High School	\$33,063	\$13,107	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$54,065	\$63,966	\$111	\$0	-100.0%	-100.0%	-100.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$238,937	\$289,955	\$226,007	\$201,962	-15.5%	-30.3%	-10.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$668,013	\$666,395	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$239	\$0	\$0	NA	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$19,938	\$10,483	\$4,940	\$4,862	-75.6%	-53.6%	-1.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$5,794	\$2,831	\$26,982	\$17,499	202.0%	518.0%	-35.1%
22220	Instruction	Library/Media Services - School Library	\$93,168	\$114,978	\$101,987	\$95,742	2.8%	-16.7%	-6.1%
22230	Instruction	Library/Media Services - Audiovisual	\$10,967	\$0	\$4,751	\$3,158	-71.2%	NA	-33.5%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$68,059	\$2,100	\$0	\$0	-100.0%	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$150,130	\$0	\$0	\$0	-100.0%	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$34,821	\$145	\$16,539	NA	-52.5%	11280.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$10,735	\$0	\$0	NA	-100.0%	NA
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$0	\$0	\$9,932	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$117,915	\$208,298	\$65,940	\$19,687	-83.3%	-90.5%	-70.1%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$468	\$501	\$251	\$0	-100.0%	-100.0%	-100.0%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$5,064	\$84	\$0	NA	-100.0%	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$255,074	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$6,531,416	\$6,929,132	\$5,946,807	\$5,696,136	-12.8%	-17.8%	-4.2%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$60,646	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$150,223	\$215,031	\$206,397	\$190,248	26.6%	-11.5%	-7.8%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$671	\$0	\$0	NA	-100.0%	NA
21320	Students	Health Services - Medical Services	\$1,125	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$54,912	\$81,236	\$79,900	\$78,083	42.2%	-3.9%	-2.3%
21390	Students	Health Services - Other Health Services	\$0	\$700	\$0	\$0	NA	-100.0%	NA
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$12,900	\$11,100	NA	NA	-14.0%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$27,315	\$21,479	NA	NA	-21.4%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$11,148	\$10,140	NA	NA	-9.0%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$18,343	\$2,378	NA	NA	-87.0%
24100	School Administration	Office of The Principal	\$446,769	\$693,970	\$781,667	\$755,850	69.2%	8.9%	-3.3%
Student Instructional Support Total			\$713,675	\$991,608	\$1,137,669	\$1,069,279	49.8%	7.8%	-6.0%

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Shelby Eastern Schools (7285)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$19,211	\$24,400	\$31,278	\$22,637	17.8%	-7.2%	-27.6%
23120	General Administration	Board of Education - Service Area Assistants	\$22,346	\$56,407	\$0	\$0	-100.0%	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$9,008	\$6,190	\$7,737	\$5,091	-43.5%	-17.8%	-34.2%
23160	General Administration	Board of Education - Promotion Expenses	\$793	\$50	\$1,161	\$0	-100.0%	-100.0%	-100.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$166,317	\$332,871	\$230,708	\$245,649	47.7%	-26.2%	6.5%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$720	\$2,456	\$2,616	NA	263.3%	6.5%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$96,289	\$94,194	NA	NA	-2.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$23,308	\$7,859	\$1,573	\$585	-97.5%	-92.6%	-62.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$25	\$2,234	\$8,120	NA	32380.7%	263.5%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,029	\$500	\$600	\$400	-61.1%	-20.0%	-33.3%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$476	\$792	\$760	NA	59.7%	-4.1%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$48	\$0	NA	NA	-100.0%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$16,530	\$0	\$0	NA	-100.0%	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$64,146	\$141,775	\$174,216	NA	171.6%	22.9%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$13,519	\$85,842	\$58,326	NA	331.4%	-32.1%
25890	Central Services	Other Technology Services	\$0	\$50	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$767	\$1,558	\$0	\$0	-100.0%	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$0	\$8,859	\$32,471	NA	NA	266.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$977,061	\$1,139,187	\$1,210,623	\$1,068,857	9.4%	-6.2%	-11.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$15,632	\$30,114	\$15,213	(\$170)	-101.1%	-100.6%	-101.1%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$106,315	\$19,975	\$21,051	\$7,759	-92.7%	-61.2%	-63.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$835	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$4,421	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$12,215	\$4,709	\$4,628	\$7,741	-36.6%	64.4%	67.3%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$50,000	\$39,740	NA	NA	-20.5%
26700	Operation and Maintenance of Plant Services	Insurance	\$83,135	\$81,834	\$145,792	\$107,367	29.1%	31.2%	-26.4%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$54,203	\$50,542	NA	NA	-6.8%
27010	Student Transportation	Service Area Direction	\$0	\$0	\$28,960	\$48,663	NA	NA	68.0%
27100	Student Transportation	Vehicle Operation	\$13,641	\$975,476	\$112,254	\$119,991	779.6%	-87.7%	6.9%
27200	Student Transportation	Monitoring Services	\$0	\$1,014	\$5,992	\$4,863	NA	379.5%	-18.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$11,609	\$14,941	\$14,451	\$12,674	9.2%	-15.2%	-12.3%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$112,368	\$100,000	NA	NA	-11.0%
27500	Student Transportation	Insurance on Buses	\$0	\$0	\$10,777	\$8,939	NA	NA	-17.1%
27700	Student Transportation	Contracted Transportation Services	\$892,840	\$0	\$779,982	\$616,374	-31.0%	NA	-21.0%
27900	Student Transportation	Other Student Transportation Services	\$1,497	\$1,189	\$1,371	\$1,289	-13.9%	8.4%	-6.0%
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$705	\$949	NA	NA	34.7%
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$0	\$5,335	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$189,438	\$211,885	\$226,775	\$252,439	33.3%	19.1%	11.3%
31300	Food Services Operations	Food Delivery	\$0	\$176,131	\$0	\$0	NA	-100.0%	NA
31400	Food Services Operations	Food Purchases	\$260,479	\$136,642	\$291,028	\$279,007	7.1%	104.2%	-4.1%
31900	Food Services Operations	Other Food Services	\$21,326	\$26,092	\$40,661	\$41,646	95.3%	59.6%	2.4%
Overhead and Operational Total			\$2,833,222	\$3,344,492	\$3,738,185	\$3,419,071	20.7%	2.2%	-8.5%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$1,374	\$1,201	\$489	\$1,546	12.5%	28.7%	216.1%
33200	Category not Specified	Community Recreation	\$4,500	\$0	\$3,301	\$1,879	-58.3%	NA	-43.1%
33400	Category not Specified	Athletic Coaches	\$78,463	\$176,600	\$168,438	\$185,388	136.3%	5.0%	10.1%
33930	Other Community Services	Latch Key Kid Program	\$0	\$0	\$1,173	\$26,306	NA	NA	2141.8%
41000	Category not Specified	Land Acquisition and Development	\$160,699	\$55,783	\$12,628	\$21,960	-86.3%	-60.6%	73.9%
43000	Category not Specified	Professional Services	\$18,939	\$21,549	\$10,030	\$20,392	7.7%	-5.4%	103.3%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$136,502	\$30,398	\$177,702	\$1,141,938	736.6%	3656.6%	542.6%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$130,496	\$133,834	\$0	\$259,938	99.2%	94.2%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$59,696	\$79,150	\$46,599	\$46,726	-21.7%	-41.0%	0.3%
46000	Category not Specified	Purchase of Moveable Equipment	\$4,900	\$12,639	\$0	\$0	-100.0%	-100.0%	NA

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$267,733	\$139,155	\$36,836	\$74,110	-72.3%	-46.7%	101.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$0	\$3,900	\$17,753	NA	NA	355.2%
51100	Principal on Debt	Bonds	\$215,000	\$180,000	\$235,000	\$250,000	16.3%	38.9%	6.4%
51300	Principal on Debt	Emergency Loans	\$0	\$1,900,000	\$0	\$0	NA	-100.0%	NA
52100	Interest on Debt	Bonds	\$267,720	\$141,000	\$84,651	\$72,353	-73.0%	-48.7%	-14.5%
52200	Interest on Debt	Temporary Loans	\$147,229	\$147,957	\$0	\$0	-100.0%	-100.0%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$7,960	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,314,515	\$789,369	\$1,440,000	\$1,530,000	16.4%	93.8%	6.3%
53150	Lease Rental	Buildings-Interest	\$731,546	\$1,366,000	\$959,000	\$908,000	24.1%	-33.5%	-5.3%
59200	Other Debt Services Obligations	Bank Fee	\$1,250	\$0	\$0	\$0	-100.0%	NA	NA
Non Operational Total			\$3,548,521	\$5,174,634	\$3,179,747	\$4,558,288	28.5%	-11.9%	43.4%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$23,193	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,421	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$2,983	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$364	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$387,149	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$53,615	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$61,147	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$6,375	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$31,593	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$4,657	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$4,055	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$529	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$813,234	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$117,971	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$102,518	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$14,636	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$6,505	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$960	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$839	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$91	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$158,756	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$19,353	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$16,845	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,243	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,833,030	\$0	\$0	\$0	NA	NA	NA